IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO. 6 OF 2004

The Commissioner of Income
Tax, City I, Mumbai — Appellant

vs.

M/s.West End Hotels Pvt.Ltd. — Respondent

Mr.R.V.Desai, senior counsel with Ms.S.V.Bharucha i/b.
Mr.S.S.Sarkar for the appellant.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 23rd November 2004

P.C.

Heard Mr.R.V.Desai, the learned senior counsel for the revenue.

2. Though the impugned order is based on the Tribunal's earlier order in the assessee's own case for the Assessment Year 1992-93, the learned senior counsel could not dispute that purchase of linen is necessary for carrying on the hotel business. If that be so, obviously the expenditure incurred for purchase of linen has to be treated as revenue expenditure. The Tribunal cannot be said to have committed any error of law.

3. No substantial question of law arises.

4. Dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)